



OFFICE OF THE COMPTROLLER
CITY OF ST. LOUIS



DARLENE GREEN
Comptroller

Internal Audit Section

DR. KENNETH M. STONE, CPA
Internal Audit Executive

1520 Market St., Suite 3005
St. Louis, Missouri 63103-2630
(314) 657-3490
Fax: (314) 552-7670

FILE COPY

July 2, 2012

Ms. Laura McCallister
Places for People, Inc.
4130 Lindell Boulevard
St. Louis, MO 63108

RE: Federal Emergency Shelter Grant (FESG) and Supportive Housing Program (SHP)
(Project #2012-HOM02)

Dear Ms. McCallister:

Enclosed is the report of the fiscal monitoring review of Places for People, Inc., a not-for-profit organization, FESG, and SHP program, for the period January 1, 2011 through October 31, 2012. The scope of a fiscal monitoring review is less than an audit, and as such, we do not express an opinion on the financial operations of Places for People, Inc. Fieldwork was completed on April 17, 2012.

This review was made under authorization contained in Section 2, Article XV of the Charter, City of St. Louis, as revised, and has been conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and through an agreement with the Department of Human Services (DHS) to provide fiscal monitoring to all federal grant sub-recipients.

If you have any questions, please contact the Internal Audit Section at 314-657-3490.

Sincerely,

Dr. Kenneth M. Stone, CPA
Internal Audit Executive

Enclosure

cc: Antoinette Triplett, Manager II - DHS
Parimal Mehta, Fiscal Manager - DHS



CITY OF ST. LOUIS

**DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)**

**PLACES FOR PEOPLE, INC.
CONTRACT #62453 AND #63444
CFDA #14.231 AND #14.235**

FISCAL MONITORING REVIEW

JANUARY 1, 2011 THROUGH OCTOBER 31, 2012

PROJECT #2012-HOM02

DATE ISSUED: JULY 2, 2012

**Prepared By:
The Internal Audit Section**



OFFICE OF THE COMPTROLLER

HONORABLE DARLENE GREEN, COMPTROLLER

CITY OF ST. LOUIS
DEPARTMENT OF HUMAN SERVICES (DHS)
SUPPORTIVE HOUSING PROGRAM (SHP)
FEDERAL EMERGENCY SHELTER GRANT (FESG)
PLACES FOR PEOPLE
FISCAL MONITORING REVIEW
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INTRODUCTION

Background

Contract Name: Places for People, Inc.

Contract Number: 62453 (FESG)
63444 (SHP)

CFDA Number: 14.231 (FESG)
14.235 (SHP)

Contract Period: January 1, 2011 through December 30, 2011 (FESG)
November 1, 2011 through October 31, 2012 (SHP)

Contract Amount: \$30,960 (FESG)
\$206,296 (SHP)

Contract #62453 provided Federal Emergency Shelter Grant (FESG) funds to Places for People, Inc. (Agency) to provide comprehensive continuum of care services for eligible homeless persons, and persons at risk of becoming homeless, in the City of St. Louis. The provision of financial assistance is provided to existing emergency shelters and providers of services to homeless individuals and families.

Contract #63444 provided Supportive Housing Program (SHP) funds to Places for People (Agency) to promote the delivery of supportive housing and supportive services to assist homeless persons in the transition from homelessness to independency and permanent housing.

Purpose

The purpose of the review was to determine the Agency's compliance with federal, state, and local Department of Human Services (DHS) requirements for the period January 1, 2011 through October 31, 2012, and make recommendations for improvements, as considered necessary.

Scope and Methodology

Inquiries were made regarding the Agency's internal controls relating to the grants administered by DHS. Evidence was tested supporting the reports the Agency submitted to DHS and other procedures were performed as considered necessary. Fieldwork was completed on April 17, 2012.

Exit Conference

An exit conference was conducted at the Agency on April 26, 2012. The Agency was represented by the Executive Director and the Chief Financial Officer. The Internal Audit Section (IAS) was represented by the Auditor-in-Charge.

SUMMARY OF OBSERVATIONS

Conclusion

No evidence was found to suggest that the Agency did not comply with federal, state, and local DOH requirements.

Status of Prior Observations

The Agency's previous fiscal monitoring report, Project #2011-DOH06, issued September 13, 2011, did not have any observations.

A-133 Status

The Agency expended over \$500,000 in federal awards for the fiscal year ended June 30, 2011 and was required to have an A-133 audit.

The report dated February 13, 2012 expressed unqualified opinions on the financial statements and the federal awards.

There were no material weaknesses or significant deficiencies identified.

The Agency qualified as a low risk auditee.

Summary of Current Observations

There were no current observations.